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April 5, 2002

Mary L. Cottrell, Secretary
Massachusetts Department of Telecommunications and Energy
One South Station, 2nd Floor
Boston, MA 02110

Re: Petition of Bay State Gas Company, pursuant to G.L. c. 164, § 94 and 220
C.M.R. § 6.00 *et. seq.*, for authority to establish Gas Cost Incentive
Mechanism, D.T.E. 01-81

Dear Secretary Cottrell:

Enclosed for filing please find an original and eight copies of the Direct Testimony of Timothy Newhard on behalf of the Attorney General together with a Certificate of Service.

Very truly yours,

Wilner Borgella, Jr.
Assistant Attorney General
Utilities Division
Office of the Attorney General
200 Portland Street, 4th Floor
Boston, MA 02114
(617) 727-2200 ext. 3449

WB/wb

Enc.

cc: Michael Killion, Hearing Officer (w/enc.)
Service List (w/enc.)